

KAMAS
CITY

JUNE 30, 2008
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of KAMAS City for the fiscal year ending JUNE 30, 2008 as approved and adopted by resolution or ordinance dated JUNE 14, 2007. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

- ☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);
☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on ^{KP}~~JUNE 14~~ MAY 22, 2007 for all budgetary funds.

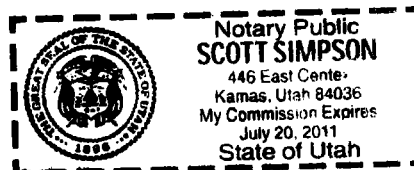
Signed:

[Signature]
(Budget Officer)

Subscribed and sworn to this 12th day

of July, 2007.

[Signature]
(Notary Public)



Governmental Unit

Fiscal Year

[illegible]

KAMAS CITY

Governmental Unit

June 30, 2008

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20 <u>06</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	CHARGES FOR SERVICES			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	3,875	3,750	3,800
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety	25	60	60
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements IMPACT FEE	12,000	14,250	14,250
3431	Street, Sidewalk & Curb Repairs	25,000	8,958	0
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property IMPACT FEE	9,000	8,000	8,000
3480	Cemeteries			
3490	Miscellaneous Services: MISC. & ENG.	20,453	53,500	41,500
3500	FINES AND FORFEITURES			
3510	Fines	2,407	1,100	1,500
3520	Forfeitures			
3600	MISCELLANEOUS REVENUE			
3610	Interest Earnings	25,197	36,800	38,300
3620	Rents & Concessions	185,037	14,000	14,500
3640	Sale of Fixed Assets - Compensation for Loss	30,000	30,000	0
3650	Sale of Materials & Supplies	0	80	0
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations	0	0	29,000

KAMAS CITY

Governmental Unit

June 30, 2008

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20+C176 00	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from:			
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "C" Road Fund Bal. to be Appropri.			
3890	Beg. General Fund Bal. to be Appropriated			
	TOTAL REVENUES	1,057,927	903,421	1,015,120

KAMAS CITY

Governmental Unit

June 30, 2008

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 <u>06</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	GENERAL GOVERNMENT			
4110	Legislative			
4111	Commission or Council	97,664	104,017	109,750
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts			
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive			
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel BUILDING INSPECTOR	32,358	31,850	31,850
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies			
4141	Auditor	9,000	10,000	10,000
4142	Clerk			
4143	Treasurer			
4144	Recorder	94,129	101,400	107,700
4145	Attorney			
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental ENGINEER	28,145	60,000	60,000
4160	General Governmental Buildings & GROUNDS	26,719	25,000	25,000
4170	Elections	1,102	0	2,000
4180	Planning & Zoning	500	500	500
4190	Education & Community Promotion			
4200	PUBLIC SAFETY			
4210	Police Department	142,644	145,506	189,800
4220	Fire Department			
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation			
4254	Flood Control			
4255	Emergency Services (Civil Defense)			

KAMAS CITY

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JUNE 30, 2008

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 <u>04</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	PUBLIC HEALTH			
4310	Health Services			
4360	Infirmaries			
4400	HIGHWAYS & PUBLIC IMPROVEMENTS			
4410	Highways	152,003	114,025	118,875
4415	Class "C" Road Program			
4420	Sanitation			
4430	Sewage Collection & Disposal			
4440	Shop & Garage	23,079	30,000	63,200
4500	PARKS, RECREA. & PUBLIC PROPERTY			
4510	Park & Park Areas	90,383	58,725	61,100
4540	Park Lighting			
4560	Recreation & Culture FIESTA DAYS	65,284	80,450	80,350
4580	Libraries			
4590	Cemeteries			
4600	COMMUNITY & ECONOMIC DEVEL.			
4610	Community Planning GRANT	13,100	9,400	0
4620	Community Development			
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	DEBT SERVICE			
4710	Principal and Interest	20,454	32,400	32,200
4800	TRANSFERS AND OTHER USES			
4810	Transfer to: CAPITAL PROJECT FUND	30,000	30,000	0
4820	Transfer to:			
	Transfer to:			
	Transfer to:			
	Transfer to:			

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JUNE 30, 2008

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 <u>06</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "C" Road Funds	60,000	50,532	62,144
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance	164,303	57,016	57,051
	TOTAL EXPENDITURES	1,057,927	963,421	1,015,120

KAMAS CITY

Governmental Unit

JUNE 30, 2008

Fiscal Year

CAPITAL PROJECTS FUND

FORM 4

Account Number	Description	Prior Year Actual 20 <u>00</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund	30,000	30,000	Ø
	Interest Income			
	Other additions			
	TOTAL REVENUE	30,000	30,000	Ø
	Beginning Fund Balance	90,000	120,000	150,000
	TOTAL AVAILABLE FOR APPROPR.	120,000	150,000	150,000
	EXPENDITURES:	Ø	Ø	Ø
	TOTAL EXPENDITURES	Ø	Ø	Ø
	Ending Fund Balance	120,000	150,000	150,000

OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 20 _____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	TOTAL REVENUE			
	EXPENDITURES:			
	Appropriated increase in fund balance			
	TOTAL EXPENDITURES			

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ENTERPRISE OR INTERNAL SERVICE FUND: Water

FORM 3

Account Number	Description	Prior Year Actual 20 <u>00</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	210,311	255,000	200,000
	Interest Earned	9,028	9,100	4,000
	Other: <u>CDBG, IMPACT FEE, MISC.</u>	354,210	319,152	306,500
	TOTAL OPERATING REVENUE	623,549	583,252	610,500
	OPERATING EXPENSES:			
	Personnel Services	45,801	45,350	48,100
	Contractual Services	18,749	2,000	20,000
	Material and Supplies	54,312	206,950	66,425
	Depreciation	87,921	88,000	90,000
	Other <u>CDBG GRANTS</u>	0	202,447	300,000
	TOTAL OPERATING EXPENSE	206,783	604,747	624,525
	OPERATING INCOME (LOSS)	416,766	(21,495)	107,975
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees	8,000	9,000	15,000
	Interest Expense	(523)	(300)	(4,000)
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	424,243	(12,795)	118,975

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			

KAMAS CITY

Governmental Unit

JUNE 30, 2008

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: SEWER

FORM 3

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	157,549	162,000	164,000
	Interest Earned	7,941	9,000	9,000
	Other: <u>IMPACT/MISC/CONTRIBUTED</u>	227,535	42,533	46,000
	TOTAL OPERATING REVENUE	393,025	214,533	229,000
	OPERATING EXPENSES:			
	Personnel Services	45,282	44,500	47,200
	Contractual Services	300	300	1,000
	Material and Supplies	65,097	69,500	63,575
	Depreciation	58,154	60,000	62,000
	Other <u>IMPACT FEE</u>	0	13,000	150,000
	TOTAL OPERATING EXPENSE	168,839	187,300	323,775
	OPERATING INCOME (LOSS)	224,186	31,233	(84,775)
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees	8,500	7,500	15,000
	Interest Expense	(1,901)	(1,350)	(4,800)
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	220,785	37,383	(74,575)

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			